

AMENDMENTS TO THE SPECIFICATION:

Please amend the paragraph at page 7, line 24 through page 8, line 11 to read as follows:

An image processing apparatus 200 in the first embodiment, illustrated in Fig. 2, is capable of performing, as illustrated in FIG. 3, ROI (Region Of Interest) setting for arbitrary regions in arbitrary frames of such video data. Further, the image processing apparatus 200 in the first embodiment is constructed to take a ROI setting period into consideration as a mark of a significant scene and executes, when in reproduction processing, encoding processing of audio data so as to change a bit rate (an amount of assignment bits) so that a quality of the audio data outputted for this ROI setting period becomes higher than a quality of the audio data outputted for an ROI non-setting period. Details of this construction will be given as follows.

Please amend the paragraph at page 22, line 25 through page 23, line 3 as follows:

An audio signal inputted to the FET FFT unit 2404 is divided into M blocks, wherein 512 samples are set as one block. Thereafter, the fast Fourier transform (FET FFT) is executed for each block (step S2507). A coefficient value of each block generated is outputted to the psychoacoustic modeling unit 2405.